

**Exhibit B**

**Declaration of Kevin P. Clancy**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	:	
	:	
WINC, INC., <i>et al.</i> , <sup>1</sup>	:	Chapter 11
	:	
Debtors.	:	Case No. 22-11238 (LSS)
	:	
	:	(Jointly Administered)
	:	
	:	

---

**DECLARATION OF KEVIN P. CLANCY IN SUPPORT OF APPLICATION OF THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS AUTHORIZING THE  
RETENTION AND EMPLOYMENT OF COHNREZNICK LLP AS FINANCIAL  
ADVISORS AND COHNREZNICK CAPITAL MARKETS SECURITIES, LLC AS  
INVESTMENT BANKER TO THE OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS *NUNC PRO TUNC* TO DECEMBER 20, 2022**

I, Kevin P. Clancy, declare the following under penalty of perjury:

1. I am a Partner of CohnReznick LLP (“CohnReznick”) and am duly authorized to make this Declaration (the “Declaration”). The facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.
  
2. This Declaration is submitted in support of the application (the “Application”)<sup>2</sup> of the Official Committee of Unsecured Creditors (the “Committee”) for authorization to retain and employ CohnReznick as financial advisors and CohnReznick Capital Markets Securities, LLC (“CRC”) as investment banker to the Committee, effective as of December 20, 2022 and for the

---

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Winc, Inc. (8960); BWSC, LLC (0899); and Winc Lost Poet, LLC (N/A). The Debtors’ mailing address for purposes of the chapter 11 cases is 1751 Berkeley Street, Studio 3, Santa Monica, CA 90404.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application and/or the Initial Declaration.

entry of an order, pursuant to sections 327(a), 328 and 1107 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”) authorizing the Committee to retain and employ CohnReznick as financial advisors and CRC as investment banker to the Committee, effective as of December 20, 2022, and to provide the disclosures required under section 327 of the Bankruptcy Code and Bankruptcy Rule 2014(a).

3. CohnReznick is a financial advisory firm with extensive experience in restructuring and providing financial and operational guidance to companies in distressed situations. CohnReznick is headquartered in New York with additional offices throughout United States and is one of the largest financial advisory firms in the United States, with approximately 3,000 employees and a presence of 27 different cities.

4. In particular, CohnReznick has extensive experience in providing financial advisory services to troubled companies in the Debtor’s specific industry. CohnReznick’s professionals have advised debtors, creditors and equity holders in many similar Chapter 11 cases. The current partners, managers, senior managers, directors, and other professional staff of CohnReznick have extensive experience working with financially troubled companies in complex financial restructurings in and out-of-court and in Chapter 11 proceedings. CohnReznick and its principals have been involved as financial advisors to debtors, creditors, equity constituencies and government agencies in many Chapter 11 cases, including, among others: Agfeed USA, Inc., Allen Family Foods, Inc., Belle Foods LLC, Cagles Inc., Zacky Farms, Inc., Deb El Food Products, Nebraska Meat Corp., WorldCom, Inc., TOUSA, Inc., Fleming Companies, Inc., F&O Scarsdale LLC, et. al., RMP Harbor Services, Inc., Fargo Trucking Company, Inc., XPO Logistics; Interstate Waste Services, Geodis Wilson USA, Inc.; Doing It Right Technology, LLC; PrePrint Logistics

Management; Commodity Trucking Acquisition LLC; Pacifica Trucks, LLC, Arabella Petroleum Company, LLC, Townsends, Inc., Allied Industries, Inc., Henry Mayo Newhall Memorial Hospital, Rubie's Costume Company, Inc., et al., Shapes/Arch Holdings, Inc., Shorebank Corporation, Infinia at Willmar, Inc., and Isaac Hazan & Co. Inc.

**Services to be Provided**

5. In connection with the above-captioned chapter 11 cases, the Committee has requested authorization to retain CohnReznick as its financial advisors.

6. The Committee anticipates that, CohnReznick will, in connection with these Chapter 11 cases and subject to orders of this Court, provide a range of services to the Committee, including but not limited to the following:

- a) Review the reasonableness of the cash collateral/DIP arrangements as to cost to the Debtors and the likelihood that the Debtors will be able to comply with the terms of the Order;
- b) At the request of Committee's counsel, analyze and review key motions to identify strategic financial issues in these cases;
- c) Gain an understanding of the Debtors'; corporate structure, including non-Debtor entities;
- d) Perform a preliminary assessment of the Debtors' short-term budgets;
- e) Establish reporting procedures that will allow for the monitoring of the Debtors' post-petition operations and sales efforts;
- f) Monitor, evaluate and/or assist in the bidding procedures and sales process, including identifying alternative strategies to maximize potential recoveries to the unsecured creditors;

- g) Scrutinize proposed transactions, including the assumption and/or rejection of executory contracts;
- h) Provide forensic accounting services to identify and quantify hidden assets and the extent to which insiders (i.e., officers, directors and owners) and third parties benefited to the detriment of the unsecured creditors;
- i) Monitor Debtors' weekly operating results;
- j) Monitor Debtors' budget to actual results on an ongoing basis for reasonableness and cost control;
- k) Communicate findings to the Committee;
- l) Review the nature and origin of other significant claims asserted against the Debtors;
- m) Investigate and analyze all potential avoidance action claims;
- n) Prepare preliminary dividend analyses to determine the potential return to unsecured creditors; and
- o) Render such assistance as the Committee and its counsel may deem necessary.

### **Compensation**

7. CohnReznick's normal billing rates for the accounting and financial advisory services of the nature to be rendered to the Committee are as follows:

<b>Professional</b>	<b>Hourly Rate</b>
Partners/Principals	\$745 - \$995
Managing Directors/Directors	\$620 - \$875
Senior Managers/Managers	\$505 - \$755
Seniors/Associate Staff	\$325 - \$575
Paraprofessionals	\$220 - \$300

CohnReznick's hourly rates vary with the experience and seniority of the individuals assigned. The hourly rates of CohnReznick are subject to periodic adjustments to reflect economic and other conditions. In the normal course of business, CohnReznick revises its hourly rates February 1 of each year. The Committee and CohnReznick respectfully submit that such rates are reasonable in light of the quality and specialized nature of the services being provided and are consistent with the market. However, as a further accommodation, CohnReznick has agreed to a blended cap of \$675.00 per hour of the normal hourly billing rates referenced herein.

8. The Committee and CohnReznick understand that any compensation paid to CohnReznick must be approved by this Court upon application consistent with the Bankruptcy Code, applicable Bankruptcy Rules or further Order of this Court. In addition, CohnReznick will also seek reimbursement for actual and necessary out-of-pocket expenses incurred in connection with its engagement with the Committee in the Chapter 11 cases, which may include, but are not limited to, postage, overnight mail, courier delivery, transportation, computer assisted legal research, photocopying, outgoing facsimile transmissions, airfare, meals and lodging. Consistent with local practice, nonworking travel time will be charged at half of actual time incurred. Expenses for actual costs incurred will be charged in accordance with the applicable Rules and Guidelines of this Court.

9. CohnReznick did not receive a retainer with respect to its proposed representation of the Committee in these Chapter 11 cases. Additionally, no prepetition services were performed by CohnReznick.

10. CohnReznick intends to maintain detailed, contemporaneous time records and to apply to the Court for the allowance of compensation for professional services and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy

Rules, and any additional procedures that may be established by the Court in these Chapter 11 cases. CohnReznick has agreed to accept as compensation such sums as may be allowed by the Court and understand that interim fee and final fee awards are subject to approval by this Court.

11. CohnReznick hereafter intends to apply to the court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, including, but not limited to Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy rules, the Local Rules, and the Guidelines for Professional Compensation established by the Office of the United States Trustee, and further orders of this Court, for all services performed and expenses incurred after its retention date.

12. CohnReznick intends to make reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the UST Guidelines in connection with the Application and any interim and final fee applications to be filed in these cases. The disclosures made herein are based exclusively on the facts and circumstances of the Chapter 11 Cases and CohnReznick reserves the right to object to such requirements, or any other requirements contained in the UST Guidelines in future cases should it determine that it is appropriate to do so.

**CohnReznick's Disinterestedness**

13. In connection with its proposed retention by the Committee in these Chapter 11 cases, CohnReznick undertook a lengthy conflicts analysis process to determine whether it had any conflicts or other relationships that might cause it to hold or represent an interest adverse to the Debtors or might cause it to not be disinterested. Specifically, CohnReznick obtained from the Debtors and/or its representatives the names of individuals and entities that may be parties-in-interest in these Chapter 11 cases that were reasonably made known to CohnReznick by the

Debtors. Such parties are listed on Schedule 1 attached hereto (the “Potential Parties in Interest”). CohnReznick’s review, completed under my supervision, consisted of a query of the Schedule 1 parties within an internal computer database containing names of individuals and entities that are present or former clients of CohnReznick. Only individuals and entities that are a party to active matters are considered in determining conflicts. In addition, an email is sent to all CohnReznick’s professionals inquiring of any potential connections with the Potential Parties-in-Interest.

14. If additional potential parties in interest are reasonably made known to CohnReznick, it will review its connection with such parties and supplement this Declaration if additional information requiring disclosure is discovered.

15. The results of CohnReznick’s inquiry into the Potential Parties in Interest (or any of their known or apparent affiliates) are listed on Schedule 2 annexed hereto. The parties listed on Schedule 2 include current and former clients as well as professionals with which CohnReznick has worked with in the past. To the best of my knowledge and belief, any representation by CohnReznick of an entity listed on Schedule 2 (or its known or apparent affiliates) was or is only on matters that are unrelated to the Debtors and the Chapter 11 cases. To the extent that CohnReznick discovers or enters into any new, material relationship with Potential Parties-in-Interest, it will supplement this Declaration. To the best of my knowledge and belief, CohnReznick has not represented any Potential Parties in Interest in connection with matters relating to the Debtors, its estates, assets or businesses and will not represent other entities which are creditors of, or have other relationships to, the Debtors in matters relating to these Chapter 11 cases.

16. CohnReznick, and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, CohnReznick appears in numerous cases, proceedings and transactions that involve many



different professionals, including attorneys, accountants, investment bankers and financial consultants, some of whom may represent claimants and parties-in-interest in the Debtors' Chapter 11 cases. Also, CohnReznick has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, CohnReznick has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors or these Chapter 11 cases. Likewise, certain such professionals who are retained in these Chapter 11 cases might have referred work to CohnReznick. Based on my current knowledge of the professionals involved, and to the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these relationships constitute interests adverse to the Debtors in matters upon which CohnReznick is to be employed, and none are in connection with these cases.

17. From time to time, CohnReznick may have provided services, and CohnReznick currently and likely in the future will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 cases. As described herein, however, CohnReznick has undertaken a detailed search to determine, and to disclose, whether it either is providing or has provided services to any significant creditor, equity security holder, insider or other Potential Parties-in-Interest in such unrelated matters.

18. In addition, CohnReznick has previously appeared, currently appears and expects to appear in the future in cases unrelated to these Chapter 11 cases before each of the judges of the United States Bankruptcy Court for the District of Delaware and in which the attorneys, professionals and staff of the Office of the United States Trustee may be involved.

19. It is possible that certain CohnReznick Personnel or CohnReznick employees, principals, managing directors, board members, equity holders, or affiliates of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own debt, equity securities, or other financial instruments, including bank loans and other obligations, of certain parties-in-interest in this matter. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. CohnReznick's policy prohibits its employees from personally trading in the Debtors' securities.

20. Insofar as I have been able to ascertain through diligent inquiry, except as set forth below, neither I, CohnReznick, nor any principal or professional employee of CohnReznick have any connection with the Debtor, its creditors, any other party-in-interest, their current respective attorneys or professionals, the United States Trustee or any person employed in the office of the United States Trustee, nor do we hold or represent any entity having, an adverse interest in connection with the Debtors' Chapter 11 cases<sup>3</sup>, except as follows:

<b>Interested Party</b>	<b>Schedule 1 Category</b>	<b>Disclosure</b>
Edward Field	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Guardian Life Insurance Company of America	Insurers/Brokers	CohnReznick has provided CFO Advisory/consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than

<sup>3</sup> Winc, Inc. was a supplier to a former CohnReznick LLP ("CR") client that had done business with the debtors, although, the CR former client is not listed on the referenced Schedule 1-List of Potential Parties in Interest and not included in any specific disclosure herein, the former CR client is no longer in business and CR does not see any conflict of interest.

<b>Interested Party</b>	<b>Schedule 1 Category</b>	<b>Disclosure</b>
		1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Konica Minolta Business Solutions U.S.A., Inc.	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Los Angeles Philharmonic Association	Material Vendors and Contract Counterparties	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Pension Benefit Guaranty Corp	Governmental and Taxing Authorities	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Rosenstein Henry, LLC	Landlords/Sublessees	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Terravant Wine Company LLC	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
United States Department of Labor	Governmental and Taxing Authorities	CohnReznick has provided consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.

21. Neither I, CohnReznick, nor any professional employee of CohnReznick is related professionally to the Debtors, its creditors or any other party in interest herein or their respective attorneys in the matters for which CohnReznick is proposed to be retained.

22. CohnReznick has in the past worked with, continue to work with, and have mutual clients with certain law firms who may represent parties-in-interest in the cases. None of these engagements or relationships relate to these cases.

23. CohnReznick has had, may currently have, and may in the future have commercial or professional relationships directly or indirectly with customers, competitors, and creditors of the Debtors. CohnReznick has undertaken a detailed search to determine, and to disclose, whether it is performing or has performed services for parties in matters related to these cases.

24. CohnReznick maintains a computer client database (the “Database”) containing the names of all of the firm’s current and former clients, and where practicable, known affiliates of and connections to those clients. The Database is systematically updated in the firm’s ordinary course of business and as the firm receives new matters. In connection with the preparation of this Declaration, I caused checks against the Database to be performed for the following people and entities, among others:

- a) Debtors;
- b) Directors and Officers;
- c) Ordinary Course Professionals; ;
- d) Equity Holder(s);
- e) Landlord/Sublessees;
- f) Debtors’ Professionals;
- g) Material Vendors and Contract Counterparties;

- h) Banks/Lenders/UCC Lien Parties/Administrative Agents;
- i) Top 30 Unsecured Creditors;
- j) Other Creditors;
- k) Insurers/Brokers;
- l) United States Trustee and Staff (Region 3);
- m) United States Bankruptcy Judges (D. Del.);
- n) Government and Government Agencies;
- o) Secretary of State; and
- p) Taxing Authorities.

25. Despite the efforts described above to identify and disclose CohnReznick's connections with parties-in-interest in the cases, and because the Debtors have numerous creditors and other relationships, CohnReznick is unable to state with certainty that every client representation or other connection has been disclosed. If it discovers additional information that requires disclosure, CohnReznick will file supplemental disclosures with the Court as promptly as possible.

26. To the best of my knowledge, CohnReznick has not been retained to assist any entity or person other than the Committee on matters relating to, or in connection with, the case. If this Court approves the proposed employment of CohnReznick as financial advisors and CRC as investment banker to the Committee, it will not accept any engagement or perform any services in the cases for any entity or person other than the Committee. CohnReznick may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors or parties-in-interest in

the case; provided, however, that such services do not and will not relate to, or have any direct connection with, these cases.

27. If any contested matter, adversary proceeding, other litigation, or other matter arising in the Debtors', Chapter 11 cases create an actual conflict between the Committee and any of the parties that CohnReznick may represent in matters unrelated to these Chapter 11 cases, the Committee will not be represented by CohnReznick with respect to such matter.

28. I am not related or connected to, and, to the best of my knowledge and information, no other professional of CohnReznick is related or connected to (a) any judge of the United States Bankruptcy Court for the District of Delaware or any of the District Judges for the District of Delaware, or (b) the U.S. Trustee, or to any employee in the office thereof.

29. To the best of my knowledge, information and belief, CohnReznick does not have or represent any interest materially adverse to the interest of the Debtors, or of any class of creditors or equity security holders of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors. To the extent that any information disclosed herein requires amendment or modification upon CohnReznick's completion of further analysis, or as additional information becomes available to it, a supplemental declaration will be submitted to the Court.

30. I understand there is a continuing duty to disclose any adverse interest and change of disinterestedness.

31. I understand that the Court's approval of the application is not approval of any proposed terms of compensation and under § 328(a), the Court may allow compensation on terms different from those proposed.

32. No promises have been received by CohnReznick, or by an employee thereof, as to compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code.

33. CohnReznick further states pursuant to Rule 2016(b) of the Federal Rules of Bankruptcy Procedures that it has not shared, nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners of CohnReznick, or (b) any compensation another person or party has received or may receive.

34. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules, CohnReznick will comply with them, subject to the Orders of this Court.

35. I am not aware of anyone who objects to CohnReznick and to CRC's employment.

36. I shall amend this statement immediately upon my learning that (a) any of the within representations are incorrect or (b) there is any change of circumstances relating thereto.

Pursuant to 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: Parsippany, New Jersey  
January 13, 2023



---

Kevin P. Clancy

**SCHEDULE 1**

**WINC, INC.**

**List of Potential Parties in Interest<sup>1</sup>**

---

<sup>1</sup> This list (and the categories contained herein) are for purposes of a conflicts check only and should not be relied upon by any party as a list of creditors or for any other purpose. As listing a party once allows our conflicts specialists to run a check on such party, we have attempted to remove duplicate entries where possible. Accordingly, a party that otherwise would fall under multiple categories is likely to be listed under only one category.



**WINC. INC.**

***List of Potential Parties in Interest***

**Debtors**

Winc, Inc. (d/b/a Club W, Inc.)  
BWSC, LLC  
Winc Lost Poet, LLC

**Directors and Officers**

Brault, Carol  
DeLong, Patrick  
Green, Erin  
Joukovski, Laura  
McFarlane, Geoffrey  
Pinney, Alesia  
Smith, Brian  
Thompson, Mary Pat  
Weng, Xiangwei

**Significant Equity Holders**

15 Angels II LLC  
Bessemer Venture Partners VIII Institutional  
L.P.  
Bessemer Venture Partners VIII L.P.  
CFJ Palate Holdings LLC  
Cool Japan Fund Inc.  
Deer VIII & Co. L.P.  
Deer VIII & Co. Ltd.  
Dream Catcher Investments  
Dreamer Pathway Limited (BVI)  
GoBlue Ventures LLC  
McFarlane, Geoffrey  
Rice Wine Ventures LLC  
Sake Ventures LLC  
Shining Capital Holdings II L.P.  
Shining Capital Management III Limited  
Shiningwine Limited (BVI)  
Smith, Brian  
Wahoowa Ventures LLC  
Weng, Xiangwei

**Debtors' Professionals**

Canaccord Genuity Group, Inc.  
Epiq Corporate Restructuring, LLC  
RPA Asset Management Services, LLC  
Young Conaway Stargatt & Taylor, LLP

**Ordinary Course Professionals**

Latham & Watkins LLP  
Holland & Hart LLP

**Banks/Lenders/UCC Lien  
Parties/Administrative Agents**

Banc of California, N.A.

**Material Vendors and Contract  
Counterparties**

American Stock Transfer & Trust Company,  
LLC  
Artisan Brands, LLLP  
Ascentis Corporation  
Atelier Copain LLC (d/b/a Punchdown Cellars)  
Avalara, Inc.  
CompIntelligence, Inc.  
CTF Clear Finance Technology Corp. (d/b/a  
Clearco)  
Eagles Stadium Operator, LLC  
Field, Edward  
Imperial Parking Industries Inc.  
International Wines, Inc.  
Konica Minolta Business Solutions U.S.A., Inc.  
LangeTwins Wine Company, Inc.  
Marketplace Selections, Incorporated  
Miller Family Wine Company, LLC  
National Merchants, Inc.  
Oracle America, Inc.  
Paypal, Inc. (d/b/a Braintree)  
Philadelphia Eagles, LLC  
Republic National Distributing Company, LLC  
Synergy North America Inc.  
T. Elenteny Holdings, LLC (d/b/a T. Elenteny  
Imports)  
Terravant Wine Company, LLC  
Testany, Inc.  
The Bacchus Group Inc.  
Weibel Incorporated  
Young's Market Company, LLC  
Zendesk, Inc.

**Landlords/Sublessees**

1515 Garnet Mine Road Holdings Limited  
Partnership  
CCF PS Alla Owner, LLC  
Columbia Business Center Partners L.P.  
Last Mile Management  
Rosenstein Henry, LLC  
Squarespace, Inc.  
Thrive Market, Inc.  
West LA Alla Commonwealth, LLC  
West LA Venture Commonwealth LLC

**Insurers/Brokers**

ACE American Insurance Company  
Allied World Insurance Company  
Axis Insurance Company  
Endurance American Insurance Company  
FIRST Insurance Funding  
Guardian Life Insurance Company of America  
IMA of Colorado, Inc.  
Kaiser Permanente  
Lloyds of London  
National Union Fire Insurance Company of  
Pittsburgh, PA  
The Continental Insurance Company  
Transportation Insurance Company  
Travelers Casualty and Surety Company of  
America  
United Healthcare  
Valley Forge Insurance Company  
Woodruff-Sawyer & Co.

**Utilities**

AT&T, Inc.  
Charter Communications (Spectrum)  
Comcast Corp.  
Waste Management of Pennsylvania, Inc.

**Top 30 Unsecured Creditors**

Meta Platforms, Inc  
JF Hillebrand USA Inc. (dba Hillebrand)  
FedEx Corporation  
La Cantina Pizzolato S.R.L.  
Landsberg  
LangeTwins Family Winery & Vineyards  
Famille Chaudière  
Impact Tech, Inc.

SP Comino, LLC  
Michlits Werner GmbH  
Total Quality Logistics, LLC  
Allegis Group Holdings, Inc. (Aerotek, Inc.)  
Brex Inc.  
Douglas R. Circle (dba Rancho Cañada de los  
Pinos)  
Terravant/Summerland  
Domo, Inc  
8020 Consulting LLC  
Conexus Search LLC  
Google, Inc.  
Power Digital Marketing, Inc.  
Awesome OS, Inc. (Offsourcing, Inc.)  
Atticus Publishing, LLC  
Laffort USA, Inc.  
Republic National Distributing Company of CA  
(RNDC CA)  
Mendocino Wine Co.  
Kaiser Consulting, LLC  
Los Angeles Philharmonic Association  
Datasite LLC  
Vin-Global LLP  
Toppan Merrill USA Inc.

**Governmental and Taxing Authorities**

Alabama Alcoholic Beverage Control Board  
Alabama Department of Labor  
Alabama Department of Revenue  
Alabama Securities Commission  
Alaska Department of Labor  
Alaska Department of Revenue  
Alaska Division of Banking & Securities  
Alcohol & Marijuana Control Office  
Alcohol and Tobacco Commission  
Alcohol Beverage Control Bureau  
Alcoholic Beverage Control Administration  
Alcoholic Beverage Control Enforcement  
Alcoholic Beverage Control Office  
Alcoholic Beverage Law Enforcement  
Commission (ABLE)  
Alcoholic Beverage Regulation Administration  
Alcoholic Beverages Control Commission  
Arizona Department of Finance and  
Administration  
Arizona Department of Liquor Licenses and  
Control  
Arizona Department of Revenue  
Arkansas Department of Labor  
Arkansas Securities Department

Bureau of Alcoholic Beverages and Lottery  
Operations  
California Department of Toxic Substances  
Control  
California Air Resources Board  
California Board of Equalization  
California Department Consumer Affairs  
California Department of Alcoholic Beverage  
Control  
California Department of Business Oversight  
California Department of Conservation  
California Department of Healthcare  
California Department of Tax and Fee  
Administration  
California Department of Water Resources  
California Environmental Protection  
California Franchise Tax Board  
California Integrated Waste Management Board  
California State Controller Office  
California Unemployment Insurance  
Centers for Disease Control & Prevention  
Central District of California  
City of Santa Monica, CA  
Colorado Department of Labor and  
Employment  
Colorado Department of Revenue  
Colorado Department of Revenue-Liquor  
Enforcement Division  
Colorado Division of Securities  
Commonwealth of Massachusetts  
Commonwealth of Puerto Rico Attorney  
General  
Comptroller of Maryland  
Connecticut Department of Consumer  
Protection  
Connecticut Department of Labor  
Connecticut Department of Revenue Services  
Connecticut Securities and Business  
Connecticut Commissioner of Revenue Services  
Connecticut State Treasurer  
Delaware Department of Justice  
Delaware Department of Labor  
Delaware Division of Revenue  
Delaware Investor Protection Unit  
Department of Liquor Control County of  
Hawaii  
Department of Liquor Control County of Kauai  
District of Columbia  
District of Columbia Attorney General  
District of Columbia Department of  
Employment Services

District of Columbia Treasurer  
Division of Alcohol and Tobacco Control  
Division of Alcoholic Beverages & Tobacco  
Division of Commercial Licensing and  
Regulation Liquor Enforcement and  
Compliance  
Division of Liquor Control  
Division of Special Taxes  
Eastern District of California  
Eastern District of Pennsylvania  
Environmental Protection Agency - Region 3  
Environmental Protection Agency - Region 9  
Federal Trade Commission  
Florida Department of Labor  
Florida Department of Revenue  
Florida Division of Alcoholic Beverages and  
Tobacco  
Florida Office of Financial Regulation  
Georgia Department of Labor  
Georgia Department of Revenue Alcohol &  
Tobacco Tax Division  
Georgia Governor's Office  
Guam Attorney General  
Guam Department of Labor  
Hawaii Department of Commerce  
Hawaii Department of Labor and Industrial  
Relations  
Hawaii Department of Taxation  
Hawaii Securities Branch  
Hawaii City & County of Honolulu  
Hawaii County of Kauai  
Hawaii County of Maui  
Idaho Department of Labor  
Idaho State Liquor Dispensary  
Idaho State Tax Commission  
Illinois Alcohol, Tobacco and Fuel Division  
Illinois Chicago Department of Finance  
Illinois Department of Labor  
Illinois Department of Revenue  
Illinois Liquor Control Commission  
Illinois Securities Department  
Indiana Department of Labor  
Indiana Department of Revenue  
Indiana Securities Division  
Industrial Commission of Arizona  
Iowa Alcoholic Beverages Division  
Iowa Department of Revenue  
Iowa Insurance Division  
Iowa Workforce Development  
Kansas Department of Labor

Kansas Department of Revenue Alcohol  
     Beverage Control  
 Kansas Liquor Enforcement Tax  
 Kansas Miscellaneous Tax  
 Kansas Securities Commissioner  
 Kentucky Alcoholic Beverage Control  
     Department  
 Kentucky Department of Revenue  
 Kentucky Labor Cabinet  
 Kentucky Securities Division  
 Louisiana Department of Revenue  
 Liquor Commission City and County of  
     Honolulu  
 Louisiana Department of Revenue Alcohol and  
     Tobacco Control Office  
 Louisiana Securities Division  
 Louisiana Workforce Commission  
 Maine Bureau of Alcoholic Beverages and  
     Lottery Op  
 Maine Bureau Consumer Credit Protection  
 Maine Department of Labor  
 Maine Division of Liquor Licensing  
 Maine Liquor Licensing & Inspection Unit  
 Maine Office of Securities  
 Maine Revenue Services  
 Maryland Department of Labor  
 Maryland Field Enforcement Division  
 Maryland Office of the Comptroller Maryland  
 – Worcester County Liquor Control  
     Board  
 Massachusetts Alcohol & Bev. Control  
 Massachusetts Department of Labor  
 Massachusetts Department of Revenue  
 Massachusetts Office of Consumer Affairs  
 Massachusetts Securities Division  
 Michigan Department of Licensing &  
     Regulatory Affairs  
 Michigan Corporations, Securities  
 Michigan Department of Treasury  
 Michigan Liquor Control Commission  
 Michigan Workforce Development Agency  
 Middle District of Pennsylvania  
 Minnesota Department of Labor and Industry  
 Minnesota Department of Public Safety Alcohol  
     and Gambling Enforcement Division  
 Minnesota Department of Revenue  
 Mississippi Department of Agriculture  
 Mississippi Department of Employment  
     Security  
 Mississippi Securities Division  
 Mississippi State Tax Commission

Missouri Department of Labor  
 Missouri Department of Revenue  
 Montana Commissioner of Securities  
 Montana Department of Labor and Industry  
 Montana Department of Revenue  
 Montana Liquor License Bureau  
 Montana Office of Consumer Protection  
 Montgomery County Alcohol Beverage  
     Services  
 Nebraska Department of Revenue  
 Nebraska Bureau of Securities  
 Nebraska Department of Labor  
 Nebraska Department of Revenue  
 Nebraska Liquor Control Commission  
 Negociado de Impuesto al Consumo  
 Nevada Consumer Affairs  
 Nevada Department of Taxation  
 Nevada Department of Taxation -Sales/Use  
 Nevada Office of the Labor Commissioner  
 New Hampshire Bureau of Securities  
     Regulations  
 New Hampshire Department of Labor  
 New Hampshire Department of Revenue Admin  
 New Hampshire State Liquor Commission  
 New Jersey Bureau of Securities  
 New Jersey Department of Labor  
 New Jersey Department of Law and Public  
     Safety Division of Alcoholic Beverage  
     Control  
 New Jersey Department of the Treasury  
 New Mexico Department of Labor  
 New Mexico Regulation & Licensing  
     Department  
 New Mexico Securities Division  
 New Mexico Taxation and Revenue  
 New York Department of Finance  
 New York Investor Protection Bureau  
 New York State Department of Labor  
 New York State Department of State  
 New York State Liquor Authority Division of  
     Alcoholic Beverage Control  
 New York State Sales Tax Processing  
 North Carolina Alcoholic Beverage Control  
     Commission  
 North Carolina Department of Labor  
 North Carolina Department of Revenue  
 North Carolina Department of Agriculture  
 North Carolina Department of Revenue  
 North Carolina Securities Division  
 North Dakota Department of Labor  
 North Dakota Office of State Tax

Commissioner

North Dakota Securities Department  
 North Dakota Tax Commissioner  
 Northern District of California  
 Northern Mariana Islands Attorney Gen  
 Occupational Safety & Health Admin.  
 Office of Secretary of State of California  
 Office of Secretary of State of Pennsylvania  
 Office of Secretary of State of Alabama  
 Office of Secretary of State of Alaska  
 Office of Secretary of State of American Samoa  
 Office of Secretary of State of Arizona  
 Office of Secretary of State of Arkansas  
 Office of Secretary of State of California  
 Office of Secretary of State of Colorado  
 Office of Secretary of State of Connecticut  
 Office of Secretary of State of Delaware  
 Office of Secretary of State of District of  
 Columbia  
 Office of Secretary of State of Florida  
 Office of Secretary of State of Georgia  
 Office of Secretary of State of Guam  
 Office of Secretary of State of Hawaii  
 Office of Secretary of State of Idaho  
 Office of Secretary of State of Illinois  
 Office of Secretary of State of Indiana  
 Office of Secretary of State of Iowa  
 Office of Secretary of State of Kansas  
 Office of Secretary of State of Kentucky  
 Office of Secretary of State of Louisiana  
 Office of Secretary of State of Maine  
 Office of Secretary of State of Maryland  
 Office of Secretary of State of Massachusetts  
 Office of Secretary of State of Michigan  
 Office of Secretary of State of Minnesota  
 Office of Secretary of State of Mississippi  
 Office of Secretary of State of Missouri  
 Office of Secretary of State of Montana  
 Office of Secretary of State of Nebraska  
 Office of Secretary of State of Nevada  
 Office of Secretary of State of New Hampshire  
 Office of Secretary of State of New Jersey  
 Office of Secretary of State of New Mexico  
 Office of Secretary of State of New York  
 Office of Secretary of State of North Carolina  
 Office of Secretary of State of North Dakota  
 Office of Secretary of State of Ohio  
 Office of Secretary of State of Oklahoma  
 Office of Secretary of State of Oregon  
 Office of Secretary of State of Pennsylvania  
 Office of Secretary of State of Puerto Rico

(PDP)

Office of Secretary of State of Rhode Island  
 Office of Secretary of State of South Carolina  
 Office of Secretary of State of South Dakota  
 Office of Secretary of State of Tennessee  
 Office of Secretary of State of Texas  
 Office of Secretary of State of U.S. Virgin  
 Islands  
 Office of Secretary of State of Utah  
 Office of Secretary of State of Vermont  
 Office of Secretary of State of Virginia  
 Office of Secretary of State of Washington  
 Office of Secretary of State of West Virginia  
 Office of Secretary of State of Wisconsin  
 Office of Secretary of State of Wyoming  
 Office of Tax and Revenue  
 Office of the Alcoholic Beverage Control  
 Commissioner  
 Ohio Bureau of Employment Services  
 Ohio Department of Commerce  
 Ohio Department of Liquor Control  
 Ohio Department of Taxation  
 Ohio Division of Securities  
 Oklahoma Department of Consumer Credit  
 Oklahoma Department of Labor  
 Oklahoma Securities Commission  
 Oklahoma Tax Commission  
 Oregon Bureau of Labor and Industries  
 Oregon Department of Justice  
 Oregon Department of Revenue  
 Oregon Division of Financial Regulation  
 Oregon Liquor Control Commission  
 Pennsylvania Department of Banking  
 Pennsylvania Department of Revenue  
 Pennsylvania Department of Human  
 Pennsylvania Department of Labor and Industry  
 Pennsylvania Department of State  
 Pennsylvania Liquor Control Board  
 Pennsylvania Office of Attorney General  
 Pennsylvania State Treasury  
 Pension Benefit Guaranty Corp  
 Puerto Rico Department De Asuntos  
 Puerto Rico Department of Labor  
 Rhode Island Department of Business  
 Rhode Island Department of Labor and Training  
 Rhode Island Division of Taxation  
 Securities and Exchange Commission  
 Society for Corporate Governance  
 South Carolina Department of Labor  
 South Carolina Department of Revenue &  
 Taxation

South Carolina Securities  
 South Dakota Department of Labor  
 South Dakota Department of Revenue  
 South Dakota Division of Insurance  
 Southern District of California  
 State of Alabama Attorney General  
 State of Alaska Attorney General  
 State of American Samoa Attorney General  
 State of Arizona Attorney General  
 State of Arkansas Attorney General  
 State of California  
 State of California Attorney General  
 State of California Labor  
 State of Colorado Attorney General  
 State of Connecticut  
 State of Connecticut Attorney General  
 State of Delaware  
 State of Delaware Attorney General  
 State of Florida Attorney General  
 State of Georgia Attorney General  
 State of Hawaii Attorney General  
 State of Idaho Attorney General  
 State of Illinois Attorney General  
 State of Indiana Attorney General  
 State of Iowa Attorney General  
 State of Kansas Attorney General  
 State of Kentucky Attorney General  
 State of Louisiana Attorney General  
 State of Louisiana Attorney General  
 State of Maine Attorney General  
 State of Maryland Attorney General  
 State of Massachusetts Attorney General  
 State of Michigan  
 State of Michigan Attorney General  
 State of Minnesota Attorney General  
 State of Mississippi Attorney General  
 State of Missouri Attorney General  
 State of Montana Attorney General  
 State of Nebraska Attorney General  
 State of Nevada Attorney General  
 State of New Hampshire Attorney General  
 State of New Jersey Attorney General  
 State of New Mexico Attorney General  
 State of New York Attorney General  
 State of North Carolina Attorney General  
 State of North Dakota Attorney General  
 State of Ohio Attorney General  
 State of Oklahoma Attorney General  
 State of Oregon Attorney General  
 State of Pennsylvania Attorney General  
 State of Rhode Island Attorney General

State of South Carolina Attorney General  
 State of South Dakota  
 State of South Dakota Attorney General  
 State of Tennessee Attorney General  
 State of Texas Attorney General  
 State of Utah Attorney General  
 State of Vermont Attorney General  
 State of Virgin Islands Attorney General  
 State of Virginia Attorney General  
 State of Washington Attorney General  
 State of Washington Liquor Control Board  
 State of West Virginia Attorney General  
 State of Wisconsin Attorney General  
 State of Wyoming Attorney General  
 Tennessee Alcoholic Beverage Commission  
 Tennessee Department of Commerce  
 Tennessee Department of Labor  
 Tennessee Department of Revenue  
 Tennessee Securities Division  
 Texas Alcoholic Beverage Commission  
 Texas Comptroller of Public Accounts  
 Texas State Comptroller  
 Texas State Securities Board  
 Texas Workforce Commission  
 U.S. Department of State  
 U.S. Dept Health & Human Services  
 U.S. Consumer Product Safety Commission  
 U.S. Customs and Border Protection  
 U.S. Department of Agriculture  
 U.S. Department of Justice  
 U.S. Department of the Treasury Alcohol and  
     Tobacco Tax and Trade Bureau  
 U.S. Department of Treasury  
 U.S. Environmental Protection Agency  
 U.S. Food and Drug Administration  
 United States Department of Labor  
 United States Internal Revenue Service  
 United States Treasury  
 Utah Department of Alcoholic Beverage  
     Control  
 Utah Department of Commerce  
 Utah Division of Securities  
 Utah Labor Commission  
 Utah State Tax Commission  
 Vermont Agency of Agriculture, Food  
 Vermont Department of Labor and Industry  
 Vermont Department of Taxes  
 Vermont Securities Division  
 Virgin Islands Department of Labor  
 Virgin Islands Department of Licensing  
 Virginia Alcoholic Beverage Control Authority

Virginia Department of Alcoholic Beverage  
Control  
Virginia Department of Taxation  
Virginia Division of Labor and Industry  
Virginia Division of Securities & Retail  
Franchising  
Washington Department of Labor and Industries  
Washington Department of Revenue  
Washington Securities Division  
Washington State Department of Revenue  
Washington State Liquor Control Board  
Washington State Liquor and Cannabis Board  
West Virginia Alcohol Beverage Control  
Commission Enforcement & Licensing  
Division  
West Virginia Division of Labor  
West Virginia Securities Commission  
West Virginia State Tax Department  
Western District of Pennsylvania  
Wisconsin Alcohol & Tobacco Enforcement  
Wisconsin Department of Agriculture  
Wisconsin Department of Revenue  
Wisconsin Department of Workforce  
Development  
Wisconsin Division of Securities  
Wyoming Department of Revenue  
Wyoming Liquor Commission  
Wyoming Liquor Division

Schepacarter, Richard  
Vara, Andrew  
Villagrana, David

**Bankruptcy Judges**

Chan, Ashely M.  
Dorsey, John T.  
Goldblatt, Craig T.  
Owens, Karen B.  
Shannon, Brendan L.  
Silverstein, Laurie Selber  
Stickles, J. Kate  
Walrath, Mary F.

**Office of the United States Trustee**

Buchbinder, David  
Casey, Linda  
Fox, Timothy J., Jr.  
Hackman, Benjamin  
Leamy, Jane  
McCollum, Hannah M.  
McMahon, Joseph  
Richenderfer, Linda  
Sarkessian, Juliet

**Schedule 2**  
**Connections with Parties-in-Interest**

CohnReznick LLP has worked on wholly unrelated matters in the past, may currently work on wholly unrelated matters and may work on wholly unrelated matters in the future with or on behalf of the following parties:

<b>Interested Party</b>	<b>Schedule 1 Category</b>	<b>Disclosure</b>
Edward Field	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Guardian Life Insurance Company of America	Insurers/Brokers	CohnReznick has provided CFO Advisory/consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Konica Minolta Business Solutions U.S.A., Inc.	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Los Angeles Philharmonic Association	Material Vendors and Contract Counterparties	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Pension Benefit Guaranty Corp	Governmental and Taxing Authorities	CohnReznick has provided assurance services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Rosenstein Henry, LLC	Landlords/Sublessees	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services



Interested Party	Schedule 1 Category	Disclosure
		are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
Terravant Wine Company LLC	Material Vendors and Contract Counterparties	CohnReznick has provided tax services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.
United States Department of Labor	Governmental and Taxing Authorities	CohnReznick has provided consulting services to an entity with a similar name in matters unrelated to the Debtors' Chapter 11 cases. Revenues in connection with these services are less than 1% of CohnReznick's total revenues for the fiscal year ending 1/31/21.